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DEPARTMENT OF MUNICIPAL AFFAIRS

1943

Suggestions For Valuing Various Buildings and Improvements

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Suggestions For Valuing Various Buildings and Improvements

DEPARTMENT OF MUNICIPAL AFFAIRS

1943

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The purpose of this booklet is to set out the principles governing assessments, to suggest methods and rates which may serve as a general guide to assessors, and so aid in securing equity and uniformity of assessments throughout the Province. The actual rates employed, allowances made and values arrived at, must, of course, be the work, and represent the best judgment of the assessor himself, who presumably is familiar with construction costs and acquainted with local conditions.

FAIR ACTUAL VALUE THE BASIS OF ASSESSMENT

Section 7 of The Assessment Act, being Chapter 157, Revised Statutes of Alberta, 1942, requires that buildings and improvements on land shall be appraised at their fair actual value, although in municipal and improvement districts one-third of such value is exempt, and in the case of towns and villages a specified portion may by by-law be declared exempt from assessment and taxation for municipal purposes. Thus in all municipalities appraisal at fair actual value is the first step in determining the assessed value of land, buildings and improvements. Fair actual value may be approximately determined by first estimating reproduction cost and then making allowance for depreciation and obsolescence.

THE CUBIC FOOT METHOD

In this booklet the cubic foot method has been employed to determine reproduction cost; that is to say, a rate per cubic foot is determined for buildings of a given type and class, similar in design, materials and construction, which rate applied to the volume or cubic contents of a building will produce a sum approximating construction cost on the basis of normal prices and wages for the period in which the assessment is made. More elaborate methods may secure greater accuracy in the hands of experts with unlimited time for appraisals, but the cubic foot method seems best adapted to the needs of a large number of independent assessors whose time for individual appraisals is greatly limited, in that it combines reasonable accuracy with convenience and mathematical impartiality.

The cubic contents of a building is the product of its length times its breadth times its height. Where there is a fully completed basement the height measurement should begin at the basement floor, in the case of a dug-out basement at the bottom of the sill

of the ground floor, with the cost of excavation added as a separate item. The height factor would then be the height from the basement floor, or ground floor sill as the case might be, to the eaves, plus the additional height necessary to allow for the roof. In the case of a gabled roof this would be one-half the height from the eaves to the peak of the roof. Other roof types require methods adapted to the particular kind of roof encountered.

Schedule of Classifications and Rates

For convenience and to secure closely comparable assessments, buildings have been divided into certain more or less standard types and classes commonly found in the towns, villages and hamlets of the Province. The rates suggested are based on Edmonton prices of materials and labour cost as at 1936 when the booklet was originally compiled. War time demands and restrictions have resulted in considerably increased construction costs, (approximately 25% as at January 1st, 1943), but it has not been deemed advisable to revise the rates originally set until such time as conditions have become stabilized. Building costs at different points vary more or less from those which obtain in Edmonton, due to differences in local materials, prices and wages. For this reason the assessor should determine as accurately as possible the actual reproduction cost of typical buildings in the community, and vary the rates suggested in this booklet to meet local conditions. Thus, if local building costs are 10% higher or lower than the figures arrived at by use of the rates suggested herein, then these rates should be increased or decreased as the case may be by 10% to approximate local construction cost.

In the case of buildings or other structures which do not conform to any of the standard types and classes listed in the schedule, the assessor should if possible secure the actual cost figures to be used as a guide in determining current reproduction cost. If this information is not available it may sometimes be necessary to calculate reproduction cost on the basis of materials used, and prices and wages for the period in which the assessment is made. Ordinarily, however, it should be possible to find a type and class of building in the schedule sufficiently similar that its rates may be adapted to the building in question with some slight modification of the rate per cubic foot suggested.

Depreciation

Depreciation, as the term is employed by appraisers, means the decrease in value due to ordinary wear and tear. The factors which enter into depreciation are age, climate, construction and maintenance. Climate, of course, is a fairly constant factor within the Province, but even so age alone does not determine depreciation. Obviously a poorly constructed and neglected building will deteriorate much faster than one which is well built and carefully maintained. For this reason no general rule or table of depreciation rates may be established, except in the case of certain standardized structures more or less uniformly maintained, which are not dealt with in this booklet. Depreciation therefore, generally speaking, is

a matter of observation and allowance for the actual condition of the structure at the time of assessment, having in mind its age and the probable cost and practical effect of needed repairs.

Obsolescence

Obsolescent depreciation, or merely obsolescence as it is commonly termed, applies to those cases, more common in cities than in towns and villages, where a building no longer effectively serves the purpose for which it was designed, and as a result a loss in revenue or other benefits, and consequently a loss in value has been sustained. Where this condition is clearly evident it should be allowed for.

Obsolescence may be (1) Internal, that is, growing out of the function and construction of the building itself; or (2) External, that is, having to do with external conditions affecting the value of the building. Thus a building originally designed for a specific purpose, and having built-in features not adapted to the purpose for which it is currently used, or likely to be used, may be worth considerably less than its reproduction cost less ordinary depreciation. External depreciation may occur where there has been a permanent economic deterioration of the community, for instance in some parts of the drought area, and in industrial areas where mills have been removed, or mines abandoned, etc.

In cases where obsolescence is plainly a factor in determining value the assessor should, with proper discretion, allow for this condition. No rule or formula may be given for such allowance. It is solely a matter of the assessor's general knowledge and sound judgment.

The Assessment Form

The assessor should secure assessment forms similar to that shown on page 19 of this booklet, on which should be carefully set out all information indicated in the form. Having determined the type and class and the cubic contents of a given building and entered them in the proper columns, he will then apply the rate per cubic foot which he has established for such type and class of building, and so secure the approximate reproduction cost, which is then placed in the "Valuation" column.

The next step is to determine the amount of depreciation and enter it in the indicated column. Obsolescence, if any, should also be placed separately in this column, with the word "obsolescence" written opposite. Depreciation, and obsolescence if any, will then be deducted from the calculated valuation and the result placed in the final column "Valuation 19 . . .". Should there be more than one building on a given parcel of land each building should be valued and listed separately, and these valuations totalled. In the case of a municipal district or an improvement district this total valuation will be subject to one-third deduction for the portion exempt under The Assessment Act, and in towns and villages by whatever portion which may by by-law be declared exempt. After such deduction, if any, has been made the value of the land will then be added to secure the total assessed value of the land together with all buildings and improvements thereon.

SCHEDULE OF RESIDENCE PROPERTIES

Classification

FRAME SHACKS—ONE STOREY FLAT ROOF DWELLING.

CLASS "A"

Foundation	Stone, brick, or concrete sills.
Basement	Dugout only.
Superstructure	Frame siding and painted.
Interior Finish	Plaster or V-joint walls, soft wood trim and floors.
Roof	Flat and shingled.
Heating	Stoves—1 bracket chimney.
Plumbing	Nil.
Elictric Lighting	In keeping with class.

CLASS "B"

Foundation	Wood sills.
Basement	Nil or small dugout.
Superstructure	As in Class "A".

CLASS "C"

Foundation	Wood sills.
Basement	Nil.
Superstructure	Frame, shiplap walls, unpainted.
Interior Finish	Shiplap walls and ceiling, spruce floor.
Roof	Flat, rubberoid roofing.
Heating	Stoves, chimney galvanized iron.
Plumbing	Nil.
Electric Lighting	Nil.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
1,000	22c	20c	10c
2,000	17½c	16c	9c
4,000	15c	14c	7c
6,000	13c	12c	6c
8,000	12½c	11½c	—
10,000	12c	11c	—

GENERAL CONSIDERATIONS

In determining the height of a shack, measure from the bottom of the floor joists to the mean of the roof slope. Do not include the surface foundations in the cubical contents. In this classification particularly, watch for second hand materials and poor workmanship.

FRAME COTTAGE—One Story Cottage or Pitched Roof.

Class "A"

Foundation	Stone, brick or concrete.
Basement	Full—Cement floor.
Superstructure	Frame, siding and painted, 1 storey, 4 or 5 rooms.
Interior	Plaster or V-joint walls, soft wood trim and floors.
Heating	Hot air furnace.
Plumbing	Semi-modern (2 ordinary fixtures).
Electric Lighting	In keeping with Class.
Roof	Cottage or pitched, shingled.

Class "B"

Foundation	Surface, stone, brick or concrete.
Basement	Dugout.
Superstructure	Frame, siding and painted, 1 storey, 4 or 5 rooms.
Interior	Plaster or V-joint walls, softwood trim and floors.
Heating	Heated with stoves.
Plumbing	Nil.
Electric Lighting	In keeping with Class.
Roof	Cottage or pitched, shingled.

Class 'C"

Foundation	Wood sills.
Basement	Dugout only.
Superstructure	Frame, siding painted, 1 storey, 4 or 5 rooms.
Interior	Plaster or V-joint walls, softwood trim and floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Cottage or pitched, shingled.

Suggested Rates

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
4,000	—	16c	14c
6,000	20c	13c	11c
8,000	17c	11c	10c
10,000	15c	10c	9c
12,000	13c	—	—
14,000	12c	—	—

Add extra to the above rates for verandahs, porches or for any features that are not common to this class. Watch rate and cubical contents where only partial basement is met with under Class "A". Where foundations are only surface sills in Classes "B" and "C", do not include in cubical contents.

BUNGALOWS—One Story Frame, Stucco, Brick Veneer, or Brick Construction, Gable Roof.

Class "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, walls painted, 4 to 6 rooms (See rates for different exterior finishes, such as stucco, etc.)
Interior	Plaster walls, softwood trim, and hardwood floors.
Heating	Brick or stone fireplace, hot air furnace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof.	Shingled, gabled construction.

Class "B"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, walls painted, 4 to 6 rooms.
Interior	Plaster walls, softwood trim and floors.
Heating	Hot air furnace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Shingled.

Class "C"

Foundation	Surface wall, brick, stone or concrete (if sill, do not include in measurements).
Basement	Dugout.
Superstructure	Frame, siding, walls painted, 4 to 6 rooms.
Interior	Plastered walls, softwood trim and floors.
Heating	Stoves.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Shingled.

Suggested Rates

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
8,000	—	—	14c
10,000	23c	20c	12½c
12,000	21c	18c	12c
14,000	19c	16½c	11½c
16,000	18c	15c	11c
18,000	17c	14½c	—
20,000	16c	14c	—
22,000	15½c	—	—

BUNGALOWS—One Storey Frame, Stucco, Brick Veneer or Brick Construction, Gable Roof—*Continued.*

For Stucco finish, add ½c to ¾c per cubic foot to the afore-mentioned rates.

For Brick Veneer (average quality), add 1c to 2c per cubic foot to the afore-mentioned rates.

For Solid Brick (8″), add 2c to 4c per cubic foot to the afore-mentioned rates.

The greater increase for the lower cube.

Add extra for verandahs, porches, bays, extra fireplace or chimney, extra cupboards, or any unusual features. Where sun parlours are finished as a room, include with cube of building.

For hot water or steam heating, add 1c to 2c to the afore-mentioned rates, where standard boilers are used. Watch for cases with jacket heaters as heating unit.

Watch for basements not fully excavated.

ONE AND A HALF STOREY HOUSES

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, painted, 5 to 7 rooms.
Interior	Plaster walls, softwood trim, hardwood floors.
Heating	Hot air furnace, brick fireplace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched and shingled, gable construction.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, and painted.
Interior	Plaster walls, softwood trim, fir floors.
Heating	Hot air furnace.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched and shingled.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Dugout.
Superstructure	Frame, siding, painted.
Interior	Plaster or V-joint walls, softwood trim and floors.
Heating	Stoves.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof.	Pitched and shingled.

CLASS "D"

Foundation	Wood sills.
Basement	Dirt dugout.
Superstructure	Frame, siding, painted.
Interior	V-joint or plaster board walls, soft wood trim and flat grain floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched and shingled.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"	Class "B"	Class "C"	Class "D"
8,000	—	—	20c	14c
10,000	24½c	22c	17c	12½c
12,000	21½c	19c	16c	11½c
14,000	20c	17½c	14½c	11c
16,000	18½c	16c	13½c	10½c
18,000	17c	15c	13c	10c
20,000	16c	14½c	12½c	9½c
22,000	15½c	14c	12c	—
24,000	15c	13½c	—	—

IN CLASSES "A" AND "B"

For Stucco finish, add ½c to ¾c per cubic foot.
For Brick Veneer, add 1½ to 2c per cubic foot.
For Solid Brick (8"), add 2½c to 4c per cubic foot.
(The higher increases apply to the lower cubes.)

Add extra for basement rooms, verandahs, porches, bays, dormer windows, etc. (See also previous foot notes.) Where the second floor is completely finished, take the height, in determining the cube, to the ceiling.

TWO STOREY HOUSES

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, painted, 5 to 7 rooms.
Interior	Plaster walls, softwood trim, hardwood floors.
Heating	Hot air furnace, brick fireplace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched or pyramid, shingled.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, painted.
Interior	Plaster walls, soft wood trim, fir floors.
Heating	Hot air furnace.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched or pyramid, shingled.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Dugout.
Superstructure	Frame, siding, painted.
Interior	Plaster or V-joint walls, softwood trim and flat-grain floors.
Heating	Stoves.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched or pyramid, shingled.

CLASS "D"

Foundation	Wood sills.
Basement	Dugout.
Superstructure	Frame, siding, painted.
Interior	V-joint or plaster board walls, softwood trim and flat grain floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched or pyramid, shingled.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"	Class "B"	Class "C"	Class "D"
10,000	—	—	18½c	13½c
12,000	23c	20c	16½c	12½c
14,000	21c	18c	15c	11½c
16,000	19½c	17c	14c	11c
18,000	18c	16c	13c	10½c
20,000	17c	15c	12½c	10c
22,000	16c	14½c	12c	—
24,000	15½c	14c	—	—

IN CLASSES "A" AND "B"

For Stucco finish, add ½c to ¾c per cubic foot.
For Brick Veneer exterior, add 2c to 2½c per cubic foot.
For Solid Brick exterior, add 4c to 5c per cubic foot.
The higher increases apply to the lower cubes.

See previous footnotes for extras and special considerations with reference to heating, etc.

NOTE: The foregoing rates are for the well constructed, plain, ordinary type of buildings and do not apply to the better class of houses with hardwood trim, panelling and stairs and other special features, etc. As this better type of house will not be met with very frequently in the general field that this schedule is intended to cover, no classification has been included. Then again, the wide variation in this class would lead to confusion in a schedule of this type. The rates for these residences will run from 25c to 50c per cubic foot.

STORE BUILDINGS—BRICK, ONE STORY.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Brick walls (8″), 1 storey, 12′ ceiling.
Store Front	Face brick, plate glass and ordinary ornamentation.
Interior	Walls strapped and plastered, softwood trim and hardwood floors.
Heating	Steam or hot water, single pipe system.
Plumbing	2 ordinary fixtures.
Electric Lighting	Window and store lighting in keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Brick walls (8″), 1 storey, 12′ ceiling.
Store Front	Face brick, plate glass and ordinary ornamentation.
Interior	Walls strapped and plastered, softwood trim and hardwood floors.
Heating	Hot air furnace.
Plumbing	2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Brick walls (8″), 1 storey, 12′ ceiling.
Store Front	Face brick, plain construction, sash windows.

Interior	Plastered walls, softwood trim and fir floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
10,000	—	—	18c
20,000	20c	20c	12½c
40,000	14½c	14½c	10c
60,000	12½c	12½c	9½c
80,000	11c	11c	9c
100,000	10c	10c	8½c
120,000	9½c	9½c	—

In determining the cubic feet of a Class "A" building, take the height from the top of the basement floor to the mean of the roof slope. In Classes "B" and "C", take the height from the bottom of the floor joists to the mean of the roof slope and add the basement area in as extra.

The assessor will find a considerable variation in store buildings and will have to differentiate between the various classifications. The foregoing rates are for plain, ordinary construction. No partitioning has been included in the interior except to divide the back from the front and for the plumbing, stairs, etc. Where a building is divided into two or more stores, the dividing partitions and extra appointments will have to be added to the above rates. Buildings built on corner lots will come at higher rates than those given, due to the extra window space and two elevations being faced with face brick. Any tile, stone, copper or heavy cornice work on the store front will have to be added in as extra. Add also for enclosed show windows, skylights, vaults, metal ceilings, etc.

STORE BUILDINGS—Brick, Two and Three Storeys.

Class "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Brick walls (first floor 12″, second and third floors 8″), store 12′ ceiling.
Store Front	Face brick, plate glass, ordinary ornamentations.
Interior	Walls strapped and plastered, second floor divided into rooms, softwod finish, hardwood floors.

Heating	Steam or hot water, single pipe system.
Plumbing	Suites, sinks only, general bathrooms.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Brick walls (first floor 12″, second floor 8″), store 12′ ceiling.
Store Front	Face brick, plate glass and plain finish.
Interior	Walls strapped and plastered, second floor divided into rooms, softwood finish, hardwood floors.
Heating	Hot air furnace.
Plumbing	Store, 2 fixtures, suites—sink only, general bathroom.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Brick walls, 12′ ceiling.
Store Front	Face brick, plain construction, sash windows.
Interior	Plastered walls, strapped, softwood trim and fir floors.
Heating	Stoves.
Electric Lighting	In keeping with class.
Roof.	Flat, built-up deck, asphalt and gravel.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"		Class "B"	Class "C"
	2-Storey	3-Storey	2-Storey	2-Storey
20,000	—	—	—	25c
40,000	21½c	27c	20½c	16½c
60,000	17½c	22c	16½c	13½c
80,000	15½c	19c	15c	12c
100,000	14c	17c	13½c	11c
120,000	13c	16c	12½c	—
140,000	12c	15c	11½c	—
160,000	11½c	14c	11c	—
180,000	11c	13c	10½c	—
200,000	10½c	12½c	—	—

Add for fire escapes or rear stairways. Watch for cases where the upper storey is used for an assembly room, and reduce the rate accordingly.

STORE BUILDINGS—FRAME, ONE STOREY.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, 1 storey, 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentation.
Interior	Plastered, softwood trim and hardwood floors.
Heating	Steam or hot water, single pipe system.
Plumbing	2 ordinary fixtures.
Electric Lighting	Window and store lighting in keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Frame, 1 storey, 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentations.
Interior	Plastered, softwood trim and hardwood floors.
Heating	Hot air furnace.
Plumbing	2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Frame, one storey, 10′ ceiling.
Store Front	Frame, plain construction, sash windows.
Interior	Plastered, softwood trim and floors.
Heating	Stoves.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "D"

Foundation	Wood sills on blocks.
Basement	Nil.
Superstructure	Frame, 1 storey, 10′ ceiling.
Store Front	Frame, part false, sash windows.
Interior	V-joint lining, softwood trim and floors, 1 cross partition.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched and shingled.

STORE BUILDINGS—Frame, One Storey—*Continued.*

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"	Class "B"	Class "C"	Class "D"
8,000	—	—	—	10c
10,000	25c	25c	14c	9c
20,000	17½c	17½c	10c	7½c
40,000	13c	13c	8½c	6¼c
60,000	11c	11c	7½c	—
80,000	10c	10c	7c	—
100,000	9c	9c	7c	—
120,000	8½c	8½c	—	—

The remarks under brick store buildings will apply to this section.

In Class "D" watch for unpainted and single boarded exterior and make deductions accordingly. Also deduct for plain board interiors, etc. Add for extra partitioning where the back portion of the building is used for living quarters, etc.

STORE BUILDINGS—Frame, Two and Three Storeys.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, store 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentations.
Interior	Plastered, softwood trim, hardwood floors, upper floors divided into rooms.
Heating	Steam or hot water (single pipe system).
Plumbing	Store—2 fixtures; suites—sink only, general bathroom.
Electric Lighting	In keeping with class.
Roof.	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Frame, 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentations.
Interior	Plastered, softwood trim and hardwood floors.
Heating	Hot air furnace.
Plumbing	Store—2 fixtures; suites—sink only, general bathroom.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

STORE BUILDINGS—Frame, Two and Three Storeys—*Continued.*

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Frame, store 10′ ceiling.
Store Front	Frame, plain construction, sash windows.
Interior	Plastered, softwood trim and floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "D"

Foundation	Wood sills on blocks.
Basement	Nil.
Superstructure	Frame, store 10′ ceiling.
Store Front	Frame, part false, sash windows.
Interior	V-joint lining, softwood trim and floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched and shingled.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot				
	Class "A"		Class "B"	Class "C"	Class "D"
	2-Storey	3-Storey	2-Storey	2-Storey	2-Storey
20,000	—	—	—	14c	10c
40,000	17½c	22c	17½c	11c	8½c
60,000	15c	18c	15c	10c	7½c
80,000	13c	15½c	13c	9c	—
100,000	12c	14c	12c	—	—
140,000	10½c	12c	10½c	—	—
180,000	9¼c	11c	9¼c	—	—
200,000	—	10¼c	—	—	—

HOTEL BUILDINGS—FRAME, TWO AND THREE STOREYS.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, exterior, siding.
Interior	Plastered, softwood trim, hardwood floors; ground floor divided into rotunda, office, dining room, parlors, etc.; upper floors divided into rooms.
Heating	Steam or hot water, single pipe system.
Plumbing.	Ground floor—2 fixtures; guest rooms—sink only; general bathroom.

HOTEL BUILDINGS—Frame, Two and Three Storeys—*Continued.*

Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Frame, exterior, siding.
Interior	Plastered, softwood trim, fir floors, etc.
Heating	Hot air furnace.
Plumbing	Ground floor—2 fixtures; guest rooms—sink only; general bathroom.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Frame, exterior, siding.
Interior	Plastered, softwood trim, fir floors, etc.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"		Class "B"	Class "C"
	2-Storey.	3-Storey.	2-Storey.	2-Storey.
20,000	—	—	—	16c
40,000	19½c	24c	19½c	13c
60,000	17c	20c	17c	12c
80,000	15c	17½c	15c	11c
100,000	14c	16c	14c	—
140,000	12½c	14c	12½c	—
180,000	11¼c	13c	11¼c	—
200,000	—	12c	—	—

These rates are for plain, ordinary construction and the rates should be increased for extra features. Add for partitions in the basement, special finish in the rotunda, extra plumbing, private sewer and water system. Add for stores on ground floor where plate glass show windows are used. Add for any unusual exterior ornamentation such as heavy cornice work, metal siding, etc. Add for fire escapes, rear stairways, etc.

In determining the cubical contents of a Class "A" building, take the height from the top of the basement floor to the mean of the roof slope. In Classes "B" and "C" take the height from the bottom of the floor joists to the mean of the roof slope and add the basement area in as extra.

The assessor will find a considerable variation in hotel buildings and will have to differentiate between the various classes.

OIL DISTRIBUTING SUB-STATIONS.

The various oil companies have more or less standardized their equipment in the different towns throughout the Province and it was thought advisable to include a short synopsis of the study made on the subject.

The average sub-station includes a small warehouse of frame and corrugated iron construction, unlined, with a plank floor and elevated on wood posts resting on wood sills or concrete blocks; and one or two steel storage tanks.

Average replacement values for warehouses are as follows:

16′×24′ warehouse, platform and engine house....$400 to $450
20′×30′ warehouse, platform and engine house.... 650 to 700
24′×32′ warehouse, platform and engine house..... 800 to 850

Standard steel storage tanks average value erected:

10,000 to 13,000 gals. vertical tanks.....6½c per gal.
13,000 to 17,000 gals. elevated horizontal tanks (2 compartment) .....9c to 10c per gal.

These values are approximately correct and are based on replacement costs; naturally there will be slight variations due to location, etc. They will, however, serve as a guide.

The question of depreciation with respect to these sub-stations needs some special mention. The companies operating in the Province have found that the average life of their storage tanks is 20 years. A number are being replaced every year and greater consideration must be given by the assessor on this account, remembering that as long as the tank is in use it has a certain minimum value. The warehouses, in the majority of cases, are of rough construction and should receive a little greater consideration in respect to depreciation, over a building on a more permanent foundation.

(See general remarks on depreciation.)

GARAGES—Single Car, Private Garage, 12′×18′.

(1) Frame construction; single shiplap boarding; gables, hip roof shingled; dirt floor; V-joint doors; unpainted
Rate 4c per cubic foot.

(2) Frame as in (1) except double boarded, bevel siding
Rate 5½c to 6c per cubic foot.

Painted Rate 7c per cubic foot.

(3) Building as in (1) and (2) and lined inside with shiplap
Rate 8¼c per cubic foot.

(4) As in (3) with factory car doors (swinging) and side entrance Rate 9½c per cubic foot.
(Add extra for special sliding and overhead doors.)
For plank floor add 1c to above rate.
For concrete floor add 1½c to above rate.
Add for stucco finish.

COMMERCIAL GARAGES

In commercial garages there is such a wide variation in the class and types of construction that rates based on the cubic foot method do not have a general application. The main portion of the building is usually just a "shell" consisting of the floor, the roof and the four walls. A common method of finding the replacement cost of this type of building is on the cost per square foot over the superficial area. Take the area of the floor, the area of the walls, and the area of the roof and multiply each by the cost per square foot of the respective types of construction. To the total of these figures add any special features such as office space, store rooms, special finish, ornamentation, heating, plumbing, etc., to get the value of the building.

WAREHOUSES

Warehouses should be considered in much the same way as commercial garages in finding replacement costs.

HAMLET OR SUBDIVISION

ASSESSMENT FORM

Form No. 53-5

REFERENCE PAGE ON ROLL

UNIT

SUBDIVISION | PLAN No. | BLK. | LOT | SIZE

UNSUBDIVIDED | ¼ SEC. | TP. | R. | MER. | ACRES

OWNER OF LOT | ADDRESS

OWNER OF IMPROVEMENTS | ADDRESS

DESCRIPTION		No. OF ROOMS		WHEN BUILT	
FOUNDATIONS	Brick Concrete Stone Wood Sills	BASEMENT	Full Part Dugout Nil Floor	EXTERIOR WALLS	Siding Shingles Stucco Brick Shiplap
INTERIOR WALLS	Plastered Wallboard Wood lining Studding only	FLOORS	Oak Maple Fir Spruce	TRIM	Hardwood Fir Spruce Nil
PAINTING	Interior Exterior	HEATING	Steam Hot Water Hot Air Stoves	UTILITIES	Light Water Sewer Gas
PLUMBING	No. of Fixtures Condition	ROOF	Shingles Prepared Paper Asphalt and Gravel	CONSTRUCTION CONDITION	

BUILDING	CLASS	RATE	CUBIC CONTENTS	VALUATION	DEPRECIATION	VALUATION 19.....

DATE .....

.....
Assessor.

Total Value of Improvements $.....

Assessment % Value $.....

Reduction Following Appeal $.....

LAND VALUE $.....

TOTAL $.....

ASSESSOR TO NOTE ANY ASSESSMENT TO BE ADDED FOR ANY IMPROVEMENTS MADE SUBSEQUENTLY TO THE FIRST ASSESSMENT, OR ANY ALLOWANCE TO BE MADE FOR DEPRECIATION

REMARKS	Date	Inspector	Noted in Roll Date and Initials

This space to be used to show Plan and Location of Buildings